

# TAX FACTS

Information for Washington State's Business Community

## Will you need help in January?

**M**ore than 300,000 businesses will file tax returns during the next several weeks. Many will call the Telephone Information Center or visit the Department's local offices to ask questions about specific tax applications or completing the Combined Excise Tax Return. If you need assistance during this busy period, you can help us provide better service by:

- ◆ Calling or visiting early in the month with your questions — before January 15th if possible;
- ◆ Checking office hours (see page eight) if you plan to visit one of our local offices — not all offices are open five days a week;
- ◆ Avoiding the hours of 11:30 a.m. to 1:00 p.m. Three-fourths of our staff members alternate their lunch hours during this time;
- ◆ Using our automated services — call 1-800-647-7706;
- ◆ Having your UBI-DOR tax reporting account number and tax return available;
- ◆ Totaling your receipts for each tax classification (retailing, wholesaling, etc.) ahead of time; and
- ◆ Staying on the line if you need to talk to a representative. We answer every call in the order received. ▲

## WTDs available on Agency's web site and now Lexis

**W**ashington Tax Decisions (WTDs), published determinations issued by the Appeals Division, can be searched on the Department's web site at <http://dor.wa.gov/wtd/wtdsearch.asp>. The determinations also recently became available through Lexis, a paid subscription computerized legal research service. Lexis subscribers can access the determinations by going to "States Legal — U.S.," then to "Washington," then to "Administrative Materials," then to "Washington Board of Tax Appeals and Department of Revenue Decisions." ▲

## Office hours change

**D**o you ever visit the Department of Revenue's Bremerton, Kennewick, Olympia, and Yakima field offices? If so, please note the new operating hours:

<b>Bremerton</b>	Open Tuesday, Thursday, and Friday 8 to 11:30 a.m. and 12:30 to 5 p.m. Closed Monday and Wednesday
<b>Kennewick</b>	Open Daily, 8 to 11:30 a.m. and 12:30 to 5 p.m.
<b>Yakima</b>	Open Daily, 8 to 11:30 a.m. and 12:30 to 5 p.m.
<b>Olympia</b>	Open Daily, 8 to 11:30 a.m. and 12:30 to 5 p.m.

Address and telephone information for these and the Department's other field offices appear on the back page of this publication. ▲

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# Enhanced electronic filing debuts in January



You asked for it and come January, you'll get it: an Electronic Filing (ELF) service that is even easier to use than before!

The Washington State Department of Revenue's award-winning, easy-to-use system already walks its users through a customized return, calculates taxes automatically, catches errors and omissions before a return is filed, and provides instant online access to the latest tax information. The free service also lets you "warehouse" your tax payment so it isn't paid until the due date, and it provides you with an electronic confirmation receipt.

Nonetheless, we've solicited your feedback and are making ELF even better:

- ◆ You wanted a choice of Internet browser — so now you can use Netscape 4.61 in addition to Internet Explorer 4.01 or higher.
- ◆ You wanted it to be faster — so we optimized our security procedures without compromising the confidentiality of your tax information.

The new and improved ELF will be available in early January 2000. Current ELF users can continue filing and paying their taxes over the Internet without skipping a beat. New users can sign up immediately to begin using ELF.

We're not done yet. We are evaluating the feasibility of additional improvements, including alternative payment methods such as electronic check, debit and credit cards.

If you are considering using ELF, you'll want to review the revised CD-ROM that will be available in January. It will include a tutorial, updated information, and testimonials from several well-known Washington businesses.

One of those businesses, the Frank Russell Company of Tacoma, finds that ELF helps it coordinate the prepara-

tion of tax returns among its subsidiaries. Pam Hatfield, the company's tax paraprofessional, says Electronic Filing is the perfect complement to her company's complex needs. Before ELF, Hatfield coordinated the company's tax filing efforts by walking the return over to co-workers located in different buildings. Now she does it electronically.



Pam Hatfield is a tax paraprofessional for the Frank Russell Company

"When I let them know it's ready, they can open it up, take a good look at the form, and send it when they're ready to do so," she said. "ELF makes it so much easier, especially when we're pulling information together at the last minute."

To learn more about ELF and to find out if you qualify, please visit the Department's web site at <http://dor.wa.gov> or call toll-free 1-877-FILE ELF (1-877-345-3353). ▲

## Assessments & refunds

### Interest rates determined

During calendar year 2000, the interest rate for underpayments of tax due (tax assessments) and overpayments (refunds/credits) is seven percent.

As of January 1, 1992, interest rates for tax assessments and refunds are adjusted annually and tied to the previous year's average short-term rate as defined by 26 USC Sec. 1274(d). As of January 1, 1999, the interest rate for both tax assessments and refunds is the federal rate plus two percentage points. Before this date, the rate for refunds was one percent less than for tax assessments. ▲

#### Calendar Year Interest Rate History

Year	Tax Assessments	Refunds
2000	7%	7%
1999	7%	7%
1998	7%	6%
1997	8%	7%
1996	8%	7%

# New Buyers' Retail Sales Tax Exemption Certificate

A new Buyers' Retail Sales Tax Exemption Certificate combines certificates for 15 different sales tax exemptions. In addition, the new certificate generally discusses each exemption and provides references to the applicable rule or statute.

A buyer may give the new certificate to the seller to document the following exemptions:

- ◆ Manufacturing machinery and equipment;
- ◆ Equipment for use in out-of-state farming activities;
- ◆ Non-resident purchases of watercraft;
- ◆ Purchases by persons in noncontiguous states;
- ◆ Motor vehicles, trailers and component parts for use in transporting persons or property for hire in interstate commerce;
- ◆ Airplanes, locomotives, railroad cars or watercraft or component parts for use in interstate or foreign commerce;
- ◆ Labor and services rendered in respect to constructing, repairing, cleaning, altering or improving for hire carrier property;
- ◆ Items for use connected with private or common carriers engaged in air, rail, or water in interstate or foreign commerce;
- ◆ Fuel to be consumed outside the state by vessels primarily engaged in foreign commerce;
- ◆ Watercraft, component parts, labor and services, and/or diesel fuel used in commercial deep sea fishing operations;
- ◆ Prescription items;
- ◆ Machinery and equipment used in generating electricity by wind, solar energy or landfill gas;
- ◆ Equipment rentals and purchases of services for use in motion picture or video production;
- ◆ Objects of art or cultural values by an artistic or cultural organization; and
- ◆ Purebred livestock for breeding purposes.

The Buyer's Retail Sales Tax Exemption Certificate may also be used to document two exemptions for which there is no prescribed exemption certificate. A seller may use the new certificate to meet the documentation requirements for sales of:

- ◆ Tangible personal property for use outside the state to qualified nonresidents; and
- ◆ Tangible personal property and services to Indians or Indian tribes when the goods are delivered or the services are performed on the reservation of which the Indian is an enrolled tribal member.

A buyer may give a seller either the Buyer's Retail Sales Tax Exemption Certificate or the individual exemption certificate provided by the administrative rules. In this respect, the new exemption certificate does not eliminate

individual exemption certificates; it merely provides a documentation alternative for both buyers and sellers. It is important to understand that the buyer must give the certificate to the seller and not

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*The buyer must give the certificate to the seller and not send it to the Department.*

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send it to the Department. To verify the tax exemption nature of the sale, the seller must keep the exemption certificate with the business records.

The new Buyer's Retail Sales Tax Exemption Certificate does not include or replace the resale certificate. Persons purchasing goods for resale in the normal course of business must continue to provide vendors with a properly completed resale certificate.

For a copy of the new exemption certificate, visit the Department's Internet site at: <http://dor.wa.gov>. To access the certificate, use the Forms hot button and click Other Forms and Schedules. You may also request a copy by calling 1-800-647-7706. ▲

## Financial institutions

### Transition period ends

Beginning January 1, 2000, financial institutions apportioning income must report as provided by WAC 458-20-14601.

The adoption of WAC 458-20-14601, effective July 1, 1997, requires financial institutions to report using an apportionment percentage based on a receipts factor, a property factor, and a payroll factor. During a transition period, the rule allowed financial institutions to elect to report in a manner consistent with RCW 82.04.460(1) and WAC 458-20-194. The transition period ends with income earned through December 31, 1999. Income earned on January 1, 2000, and after must be reported in accordance with WAC 458-20-14601. ▲

## ETA 2003 cancels some advisories

Excise Tax Advisory (ETA) 2003 identifies ETAs cancelled effective June 30, 1999. The ETA also explains the reason for the cancellation. The table below identifies the cancelled ETAs.

The Department issues ETAs to quickly advise businesses of changes in tax applications that occur as a result of court rulings, legislative or business changes. ETAs are available on the Agency's web site at <http://dor.wa.gov>, under the Rules/Laws hot button. ▲

ETAs Cancelled June 30, 1999	
ETA Number	Title
013.08.113	Sales tax liability on dual purpose chemicals in the production process.
022.04.193	Service charges on goods purchased for export.
093.04.193	Interstate commerce, buyer's trucks as carriers.
155.04.136	The manufacturing tax exemption for products sold at wholesale within the state.
174.04.136	Splitting peas as manufacturing.
225.08.113	Dual purpose use of chemical becoming an ingredient.
231.08.177	Sales of vehicles to nonresident servicemen stationed in this state.
248.04.159.190	Rentals to federal government employees receiving reimbursement and sales tax exemption.
250.16.179.193	Where interstate commerce ends and intrastate commerce begins.
251.08.190	Nonprofit corporation purchasing equipment with federal funds.
317.08.187	Little league baseball concession sales.
395.04.136	In-state sales of manufactured raw seafood products.
479.12.178.136	Use tax applied to manufacturer's use of government-owned tooling.
526.04.172	Taxability of core drilling.
527.04.08.193A	Local sales to Washington consumers who "pickup" goods outside this state.
538.22.252	Hazardous substance tax — Exclude substances already possessed.
539.22.262	Hazardous substance tax — Line itemizing customer billings — Tax measure.
557.04.224	Taxability of income from daycare monitoring.
900	New series of excise tax bulletins.
901	Rules being revised as a result of 1993 and 1994 legislation.
902	Excise tax rules being revised as a result of 1995 Legislation.

## Tax collection costs drop

The mission of the Washington State Department of Revenue is to fairly and efficiently collect revenue and administer programs to fund public services, and advocate sound tax policy.

Consistent with this mission, the Department continuously looks for ways to keep the cost of collecting taxes as low as possible. And we're doing just that.

For more than 30 years, the Department's Research Division has been tracking expenditures and collections. During that time, costs fluctuated from as little as 62 cents to collect every \$100 of revenue up to as much as 85 cents for every \$100.

Since 1994, collection costs have been steadily decreasing. By 1998, the most recent year available, costs had dropped to 75 cents to collect every \$100 in tax revenue. That year, the Department collected \$9.1 billion in state and local revenues (excluding property taxes and real estate excise tax, which local governments collect), with \$69 million in expenditures.

You can learn more about Washington's collection costs in Revenue's research report, *Tax Statistics 1998*. This report and others are available on the Department's web site at <http://dor.wa.gov>. ▲

## Bottled water taxable

There has been some confusion about whether the sales tax applies to bottled water. Some feel that it is a "food product" and, therefore, exempt.

In 1978, the sales tax on food products was repealed through an initiative process. The law itself was drafted by a coalition of citizen groups, placed on the ballot, and approved by the state's voters. As enacted, the law specifically excludes such products as bottled water, carbonated beverages, and alcoholic beverages from the definition of "food products" for sales tax purposes.

This does not mean that it has no nutritional value or it provides no nourishment. It simply means that bottled water is not treated as food for purposes of the tax exemption. Retailers selling bottled water must continue to collect the tax. ▲

## Attend a New Business Outreach Workshop

**A**t a New Business Outreach workshop, you'll learn about the state excise taxes that apply to your business, how to meet record-keeping requirements, and how to properly complete the Combined Excise Tax Return. Seating is limited, so call in advance to reserve your spot. Let us know, when you call, if you need any special accommodations. If you don't see a workshop scheduled in your area, call the Department's Telephone Information Center or your local office for information on future workshops. Local office telephone numbers are listed on the last page of this publication.

Register for a New Business Outreach Workshop by calling the contact number for the location nearest you.



New Business Outreach Schedule			
Date	Location & Registration	Address	Time
Jan. 12	Vancouver (360) 260-6176	Dept. of Revenue Training Rm. 8008 N.E. Fourth Plain Blvd. Ste. 340	1:00-4:00
Jan. 19	Spokane (509) 482-3805	Dept. of Revenue Northtown Office Bldg. 8th Fl., 4407 N. Division	8:30-11:30; 1:30-4:30
Jan. 20	Bellevue (425) 452-6851	Bellevue City Hall Council Conference Rm. 11511 Main Street	1:00-4:00
Jan. 20	Bellingham (360) 676-2068	Whatcom Co. Public Library 5205 Northwest Rd.	1:00-4:00
Jan. 26	Olympia (360) 753-1551	Dept. of Revenue Target Place Complex 2735 Harrison Ave. N.W.	9:00-12:00
Feb. 16	Vancouver (360) 260-6176	Dept. of Revenue Training Rm. 8008 N.E. Fourth Plain Blvd. Ste. 340	1:00-4:00
Feb. 16	Spokane (509) 482-3805	Dept. of Revenue Northtown Office Bldg. 8th Fl. 4407 N. Division	8:30-11:30; 1:30-4:30
Feb. 22	Bellingham (360) 676-2068	Whatcom Co. Public Library 5205 Northwest Rd.	1:00-4:00
Mar. 15	Vancouver (360) 260-6176	Dept. of Revenue Training Rm. 8008 N.E. Fourth Plain Blvd. Ste. 340	1:00-4:00
Mar. 15	Spokane (509) 482-3805	Dept. of Revenue Northtown Office Bldg. 8th Fl. 4407 N. Division	8:30-11:30; 1:30-4:30
Mar. 21	Bellingham (360) 676-2068	Whatcom Co. Public Library 5205 Northwest Rd.	1:00-4:00

The schedule is available on the Department's Internet site, <http://dor.wa.gov>. Use the Services hot button to access the schedule.



## New Special Notices

**T**he Department has issued the following special notices:

**NEW BUYERS' RETAIL SALES TAX EXEMPTION CERTIFICATE** discusses new exemption certificate that combines 15 exemptions in one certificate. See page three for more information. Issued November 8, 1999.  
(Fast Fax code 778)

**USE TAX OBLIGATIONS OF DENTISTS** explains that dentists and orthodontists must report and pay use tax when making purchases of consumable supplies, medical supplies, and capital assets. Issued October 4, 1999.  
(Fast Fax code 777)

**PUBLIC UTILITY TAX CREDIT** discusses the public utility tax credit of up to \$25,000 per calendar year for amounts contributed by certain light and power businesses to an electric utility rural economic development revolving fund. Issued July 30, 1999. (Fast Fax code 776)

**TAX INCENTIVES FOR RURAL COUNTIES** discusses legislation designed to encourage economic development in state's rural counties. Issued July 30, 1999. (Fast Fax code 769)

**USE TAX OBLIGATION OF PHYSICIANS** explains that physicians must report and pay use tax when making purchases of consumable supplies, medical supplies, and capital assets. Issued June 28, 1999. (Fast Fax code 772)

**MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION REFUND FOR LOGGING AND AGGREGATE BUSINESSES** explains the refund procedure for purchases of machinery and equipment by logging and aggregate businesses qualifying as manufacturers. Issued June 28, 1999.  
(Fast Fax code 771)

The Department mails special notices to affected individuals, groups, and businesses. If you did not receive a notice and wish to, call 1-800-647-7706 to request a copy be mailed or faxed to you. Special notices are also available on the Department's Internet web site, <http://dor.wa.gov>, under the Publications hot button.



# You, the Taxpayer Rights Advocate, and Taxpayer Rights and Responsibilities

If you have a dispute with the Department of Revenue that you're unable to resolve, the Department of Revenue's Taxpayer Rights Advocate may be able to help. When disputes cannot be resolved through routine channels, the Advocate can help you understand your options and the processes and procedures that are available to resolve the dispute.

The Taxpayer Rights Advocate can also serve as mediator between the taxpayer and the Department. The Advocate cannot, however, change applications of law or grant relief from taxes that are legally due.

Revenue's relationship with taxpayers. Taxpayers who understand their rights and responsibilities are better able to use the Department's procedures and services and meet their tax obligations. Your Taxpayer Rights and Responsibilities are outlined below. In addition, the Department has published a detailed explanation in *A Guide to Taxpayer Rights & Responsibilities*. You can access the guide on the Department's Internet home page: <http://dor.wa.gov/>. To access the guide, use the Publications hot button and click on General Tax Information.

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*The Advocate can help you understand your options and the processes and procedures that are available to resolve the dispute.*

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Taxpayer disputes and complaints occur for a variety of reasons. One reason is miscommunication between the Department and taxpayers. Another reason is that the Department may have procedures and policies of which taxpayers are not aware. The Advocate seeks to determine the causes for complaints and disputes and make changes so that similar problems do not arise.

The Taxpayer Rights Advocate is also committed to helping taxpayers understand their Rights and Responsibilities. Chapter 82.32A establishes in law the rights and responsibilities of Washington's taxpayers. These principles — compliance, fairness and uniform application — form the foundation of the Department of

## Taxpayers have the RIGHT TO:

- ◆ Simple and prompt administrative process for tax refunds and credits.
- ◆ Timely, fair and equitable treatment with dignity and respect.
- ◆ Accurate written information on reporting instructions, appeal procedures, refund claims and reasons for assessment.
- ◆ Public hearings on proposed rules.
- ◆ Review and appeal of assessments, business registration revocation and adverse rulings.
- ◆ Remedies when statutes and rules are found to be unconstitutional.
- ◆ Confidentiality of financial and business information.

## Taxpayers have the RESPONSIBILITY TO:

- ◆ Register with the Department of Revenue.
- ◆ Know their tax reporting obligations and seek instructions when they are uncertain.
- ◆ Keep accurate and complete business records.
- ◆ File returns and pay taxes in a timely manner.
- ◆ Ensure the accuracy of the information entered on their tax returns.
- ◆ Substantiate claims for refund.
- ◆ Notify the Department of Revenue and pay taxes promptly when closing a business.

We encourage you to become familiar with your rights and responsibilities and to work with Department of Revenue employees to resolve disputes. However, if you believe that you have not been afforded your rights, you may call or write:

Taxpayer Rights Advocate  
Department of Revenue  
Taxpayer Services Division  
Post Office Box 47478  
Olympia, Washington  
98504-7478



Telephone:  
1-800-647-7706, or  
(360) 753-5516







## Rule changes

The Department of Revenue is responsible for administering most of the tax laws enacted by the Washington State Legislature. As a part of the responsibility, the Department publishes rules to assist taxpayers in accurately reporting their tax liability. To reflect changes in tax law and industry practices, these rules, Washington Administrative Code (WAC), often require revising through the rule-making procedure.

The following administrative rules have been adopted or repealed since the September 1999 issue of *Tax Facts*:

### Adoption

WAC 458-16-280 (Fast Fax code 4280)	Art, scientific, and historical collections. (Property tax rule.) <i>Effective 9/19/99.</i>
WAC 458-16-282 (Fast Fax code 4282)	Musical, dance, artistic, dramatic and literary associations. (Property tax rule.) <i>Effective 9/19/99.</i>
WAC 458-18-010 (Fast Fax code 4010)	Deferral of special assessments and/or property taxes — Definitions. (Property tax rule.) <i>Effective 11/15/99</i>
WAC 458-20-135 (Fast Fax code 2135)	Extracting natural products. (Excise tax rule.) <i>Effective 9/23/99.</i>
WAC 458-20-136 (Fast Fax code 2136)	Manufacturing, processing for hire, fabricating. (Excise tax rule.) <i>Effective 9/23/99.</i>
WAC 458-20-13601 (Fast Fax code 213601)	Manufacturers and processors for hire — Sales and use tax exemption for machinery and equipment. (Excise tax rule.) <i>Effective 9/23/99.</i>
WAC 458-20-246 (Fast Fax code 2246)	Sales to or through a direct seller's representative. (Excise tax rule.) <i>Effective 11:59 p.m., December 31, 1999.</i>
WAC 458-29A-100 (Fast Fax code 21001)	Overview and definitions (Leasehold excise tax rule.) <i>Effective November 1, 1999.</i>
WAC 458-29A-200 (Fast Fax code 21001)	Taxable rent and contract rent. (Leasehold excise tax rule.) <i>Effective November 1, 1999.</i>
WAC 458-29A-400 (Fast Fax code 21001)	Exemptions. (Leasehold excise tax rule.) <i>Effective November 1, 1999.</i>
WAC 458-29A-500 (Fast Fax code 21001)	Liability. (Leasehold excise tax rule.) <i>Effective November 1, 1999.</i>
WAC 458-29A-600 (Fast Fax code 21001)	Collection and administration. (Leasehold excise tax rule.) <i>Effective November 1, 1999.</i>
WAC 458-57-005 (Fast Fax code 2005)	Nature of estate tax, definitions. (Estate tax rule.) <i>Effective 8/21/99.</i>
WAC 458-57-015 (Fast Fax code 2005)	Valuation of property, property subject to estate tax. (Estate tax rule.) <i>Effective 8/21/99.</i>
WAC 458-57-025 (Fast Fax code 2005)	Determining the tax liability of nonresidents. (Estate tax rule.) <i>Effective 8/21/99.</i>

WAC 458-57-035  
(Fast Fax code 2005)

WAC 458-30-360

WAC 458-57-510

WAC 458-57-520

WAC 458-57-530

WAC 458-57-540

WAC 458-57-550

WAC 458-57-560

WAC 458-57-570

WAC 458-57-575

WAC 458-57-580

WAC 458-57-590

WAC 458-57-600

WAC 458-57-610

WAC 458-57-620

WAC 458-57-630

WAC 458-57-640

WAC 458-57-650

WAC 458-57-660

Washington estate tax return to be filed—  
Penalty for late filing—Interest on late  
payments—Waiver or cancellation of  
penalty—Application of payment. (Estate  
tax rule.) *Effective 8/21/99.*

### Repeal

Correction of erroneous classification or  
reclassification. (Property tax rule.)  
*Effective 9/12/99.*

Scope of rules. (Estate tax rule.)  
*Effective 8/21/99.*

Nature of Estate Tax. (Estate tax rule.)  
*Effective 8/21/99.*

Property subject to estate tax. (Estate tax  
rule.) *Effective 8/21/99.*

Residents—Tax imposed. (Estate tax rule.)  
*Effective 8/21/99.*

Valuation. (Estate tax rule.)  
*Effective 8/21/99.*

Imposition of tax. (Estate tax rule.)  
*Effective 8/21/99.*

Tax returns to be filed. (Estate tax rule.)  
*Effective 8/21/99.*

Waiver or cancellation of penalties (Estate  
tax rule.) *Effective 8/21/99.*

Formula. (Estate tax rule.)  
*Effective 8/21/99.*

Property “located in” Washington  
(Estate tax rule.) *Effective 8/21/99.*

Reciprocity exemption. (Estate tax rule.)  
*Effective 8/21/99.*

Releases. (Estate tax rule.)  
*Effective 8/21/99.*

Amended returns—Final determination  
(Estate tax rule.) *Effective 8/21/99.*

Administration—Rules. (Estate tax rule.)  
*Effective 8/21/99.*

Escheat estates—Heirs—How located  
and proof. (Estate tax rule.)  
*Effective 8/21/99.*

Interest and penalties. (Estate tax rule.)  
*Effective 8/21/99.*

Refunds. (Estate tax rule.)  
*Effective 8/21/99.*

Newly adopted rules are available on the Department's Internet site at <http://dor.wa.gov>, using the “Rules/Laws” hot button. You may also call 1-800-647-7706 to ask that a copy be faxed or mailed to you. ▲

**Taxpayer Services Division  
Washington State Department of Revenue  
PO Box 47478  
Olympia WA 98504-7478**

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**We want to help you. For assistance, please call the location nearest you or the Telephone Information Center at 1-800-647-7706.**

## Department of Revenue Field Offices

### **ABERDEEN (360) 533-9312**

110 W Market St  
PO Box 1018 Zip: 98520-0209  
M/F 8am-11:30am, 12:30pm-5pm,  
T/Th closed, Wed. 1pm - 5 pm

### **BELLINGHAM (360) 676-2114**

1904 Humboldt St., Suite A  
PO Box 1176 Zip: 98227-1176  
M-F 8am-11:30am, 12:30pm-5pm

### **BREMERTON (360) 478-4961**

4841 Auto Ctr Way, Suite 201  
Zip 98312-4394  
Mon. & Wed. closed, Tues, Thurs, & Fri  
8am-11:30am, 12:30pm-5pm

### **EVERETT (425) 356-2911**

11627 Airport Rd Suite B  
Zip: 98204-8714  
M-F 8am-5pm

### **KENNEWICK (509) 585-1501**

22 West Kennewick Ave  
PO Box 7207 Zip: 99336-0616  
M/F 8am-11:30am, 12:30pm-5pm

### **OLYMPIA (360) 753-3181**

Target Place Complex  
2735 Harrison Ave NW Suite 440  
PO Box 12900 Zip: 98508-2900  
M/F 8am-11:30am, 12:30pm-5pm

### **PORT ANGELES (360) 457-2564**

734 East First Street, Suite B  
PO Box 400 Zip: 98362-0064  
M/F 8am-11:30am, 12:30pm-5pm

### **RENTON (425) 277-7300**

919 SW Grady Way., Suite 150  
PO Box 877 Zip: 98057-0877  
M-F 8am-5pm

### **SEATTLE (206) 956-3000**

2101 4th Ave, Suite 1400  
Zip: 98121-2300  
M-F 8am-5pm

### **SPOKANE (509) 482-3800**

4407 N Division, Suite 300  
Zip: 99207-1685  
M-F 8am-5pm

### **TACOMA (253) 593-2722**

3315 South 23rd Street, Suite 300  
Zip: 98405-1605  
M-F 8am-5pm

### **VANCOUVER (360) 260-6176**

8008 NE 4th Plain Blvd, Suite 320  
PO Box 1648 Zip: 98668-1648  
M-F 8am-5pm

### **WENATCHEE (509) 663-9714**

630 N Chelan Ave., Suite B3  
PO Box 220 Zip: 98807-0220  
M-F 8am-11:30am, 12:30pm-5pm

### **YAKIMA (509) 575-2783**

1714 S 16th Ave Zip: 98902-5713  
M/F 8am-11:30am, 12:30pm-5pm



<http://dor.wa.gov>

*Prepared by the Taxpayer Services Division*